POLICY

TUITION REIMBURSEMENT

REVIEW/REVISION HISTORY:

Effective: 12/1/83 DOC 880.025
Revised: 11/1/96 DOC 880.130
Revised: 1/3/00
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Revised: 9/16/19
Revised: 12/11/19
Revised: 7/28/22

SUMMARY OF REVISION/REVIEW:

II.B. & C. and V.B. - Added clarifying language
Added III.B.1. that amounts exceeding $5,250 will be taxed as ordinary income

APPROVED:

Signature on file

7/20/22

CHERYL STRANGE, Secretary
Department of Corrections
POLICY

REFERENCES:

DOC 100.100 is hereby incorporated into this policy; RCW 41.06; WAC 200-600; DOC 880.135 Health Services Continuing Education Reimbursement; Collective Bargaining Agreements

POLICY:

I. The Department recognizes the value of well-educated and well-trained employees and supports the tuition reimbursement program within available funds. Employees are encouraged to further personal and professional development goals through appropriate formal education programs.

II. Continuing education for professional health services employees will be reimbursed per DOC 880.135 Health Services Continuing Education Reimbursement.

DIRECTIVE:

I. General Requirements

A. Tuition reimbursement is available for courses offered by accredited institutions of higher education.

B. Employees must have permanent, permanent-project, or probationary employment status with the Department from the time of request until reimbursement for payment is submitted.

1. Employees on a temporary/acting assignment at another agency cannot initiate a tuition reimbursement request with the Department.

2. Employees whose official work schedule is part-time will receive reimbursement relative to the work schedule (e.g., half-time employees receive 50 percent of allowable reimbursement).

C. If the employee leaves Department service before completing the entire reimbursement process, the Department will not provide reimbursement.

1. If the employee moves to another agency on a temporary/acting assignment before completing an approved course, the Department may provide reimbursement upon satisfactory completion of the course.

D. Participation must not interfere with scheduled work or negatively affect work performance.
1. Attendance in a course is not a valid reason to refuse mandatory overtime unless an exception is allowed per an applicable Collective Bargaining Agreement.

E. Costs related to course materials and fees (e.g., lab or special administrative fees, videos, book rental, supplies) and extracurricular activities (e.g., training courses seminars) are not reimbursable unless the employee receives accredited course credit for participation.

F. The course(s) or attainment of a degree must mutually benefit the employee and the Department or further the employee's career development within the Department.

G. The date the course is completed will determine the course quarter. The following schedules will be used by the Department:

1. Winter quarter - January through March
2. Spring quarter - April through June
3. Summer quarter - July through September
4. Fall quarter - October through December

II. Request Process

A. Employees will complete DOC 03-510 Tuition Reimbursement Request prior to the start of the class and submit all documentation to the immediate supervisor, who will recommend approval/denial. If approval is recommended, the immediate supervisor will then forward the request to the Appointing Authority for consideration.

B. If the Appointing Authority concurs, the request will be forwarded to the appropriate Assistant Secretary, Chief of Staff, or the Deputy Secretary.

C. Assistant Secretary, Chief of Staff, or Deputy Secretary approval on DOC 03-510 Tuition Reimbursement Request is required before the course start date.

D. Tuition reimbursement requests may be submitted up to 6 months in advance. For requests approved in advance, the policy in effect at the time the course starts, not at the time of approval, will be followed for tuition reimbursement.

E. Online courses (e.g., California Coast University, Western Governors University) must be completed within 180 days of the Appointing Authority’s signature date on DOC 03-510 Tuition Reimbursement Request.

III. Reimbursement Amount
A. The reimbursement rate will be 75 percent of the University of Washington Tacoma (UWT) or actual tuition costs, whichever is lower, for undergraduate course work. Graduate course work reimbursements will be capped at 75 percent of the UWT undergraduate rate.

1. When a university does not have a cost-per-credit (e.g., Western Governor’s University), reimbursement will be based on the term’s tuition cost.

B. Maximum tuition reimbursement for an employee will not exceed $7,500 in a calendar year.

1. Tuition reimbursement exceeding $5,250 in the year will be taxed as ordinary income and will be reflected on the employee’s year-end W-2 tax form per Internal Revenue Service regulations.

C. The tuition reimbursement amount, including scholarships, grants, and other sources of educational reimbursement funds (e.g., G.I. Bill benefit), cannot exceed the actual total cost of tuition.

IV. Reimbursement Process

A. Employees will pay for the course prior to reimbursement.

B. Upon course completion, employees will scan the following documents to doctuition@doc1.wa.gov.

1. Course transcript or print-off of the final grade(s) or pass/fail from the institution of higher education’s website,

2. Receipt for tuition payment, including the course title(s) and credit hours completed, and

3. Documentation from the institution of higher education’s website or catalog indicating the cost per course credit.

C. A grade of 2.0 or higher, or pass in a pass/fail structure, is required to receive tuition reimbursement.

D. Documentation for payment must be submitted to the Headquarters Tuition Reimbursement Team within 90 days following the course end date.

V. Exceptions

A. Exceptions may be requested for extenuating or special circumstances.
B. Requests for an exception to the request and/or reimbursement process must be submitted in writing to the appropriate Assistant Secretary, Chief of Staff, or Deputy Secretary and include a detailed explanation of the reason for the exception.

C. Approved exceptions will be sent to doctuition@doc1.wa.gov.

DEFINITIONS:

Words/terms appearing in this policy may be defined in the glossary section of the Policy Manual.

ATTACHMENTS:

None

DOC FORMS:

DOC 03-510 Tuition Reimbursement Request